DEPARTMENT OF FINANCE, May 1, 1862. By command of His Majesty the King, and in conformity with the requirements of the Consti-tution, I have the honor to submit to the Legislature the following Report:

I. RECEIPTS. The receipts in the Treasury during the fiscal period commencing with April 1st, 1860, and ending March 31, 1862, were as follows:

From Customs \$110,452 33

" Internal Commerce 57,600 34

" Taxes 510,452 35

6,982 27 Fines and Penalties 38,000 74 20,171 92 90,792 24 Aggregate receipts from all sources . . IL EXPENDITURES.

the following :

For Civil List. \$ 50,160 to

"Department of Interior 115,837 26

"Department Foreign Affairs 15,483 77

Department Foreign Affairs 19,005 86

70 046 85 Finance...... 70,046 83 Public Instruction ... 27,188 66 War..... 40,165 90 Law..... 84,923 5 Bureau Fublic Improvements...... 80,056 17 Miscellaneous objects, including the payment of Exchanger Bills and other ent indebtedness...... 178 203 43 Aggregate of Expenditures.....

III. ESTIMATED REVENUE. The estimated revenue from all sources for the current biennial period is as follows:

This excess, however, is liable to be diminished to some extent by necessary re-appropriations, the amount of which could not be ascertained when the project of estimates above referred to was

IV. PUBLIC DEBT. The debt of the Government on the first day of April, 1862, was as follows: Exchequer Bills and bills maturing within the fiscal

18,925 85 1806. ucen Dowager's note, redeemable at the pleasure of ce of salaries and appropriations due and un-. 12,534 76 V. IMPORTS. imports for the two years ending Decem-

ber 31, 1861, have been as follows : VI. EXPORTS. lowing:

807,459 20 1861.—Foreign goods......\$182,901 98 --- \$ 659,784 72 \$1,467,243 92

showing the excess of imports for this biennial term to be \$517,624 70, against the previous one of 1858-9, of \$926,807 90; reducing the ratio of excess 44 per cent., or \$409,183 29.

From 1857 inclusive—a period of five years—the imports and exports have been as follows:

Thus it will be seen that although the commerce of the kingdom, owing to special causes, has fallen off to a considerable extent, there is a gratifying proof of an increased development of the productive resources of the country, and a steady agricultural and industrial advancement.

The decrease apparent in the total of domestic exports for 1860 arises in the amount furnished ships for supplies. This amount-

.... \$ 57,900 00 On the contrary, the amount of domestic exports shipped as adventures or remittances was-.. 404,172 74

-\$459,846 69

showing an increase of imports from the United } \$ 33,383 71 States, Pacific side, to be (or about 13 per cent.) } \$ 33,383 71 The difference of imports from Great Britain for 1861, compared with those of 1860, is as \$43,842 07 for 1861, against \$165,424 25 for 1860-showing a decrease of \$122,082 18, or nearly 72 per cent. From Hamburg and Bremen the comparison is as \$56,292 for 1861, against \$54,681 53 in 1860—exhibiting a gain of \$1,610 47, or nearly three per

There were no importations from China in 1861the decreasing wants of the kingdom for goods furnished by that market, and the nearness of San Francis: , where large quantities are always held in bond, having probably induced our traders to keep supplies as their wants required from the latter source. In 1860 the value of goods imported directly from China was \$26,147 63.

The imports from Vancouver's Island, notwithstanding the increase of exports to the free port of Victoria, have fallen off from \$6,926 79 in 1860, to 85,507 74 in 1861—showing a decline of \$1,419 05, or nearly 21 per cent.

The market opened in British Columbia with the Mother Country has, undoubtedly, had a large influence, aside from the diminution of our own commerce, in lessening the supplies held here in bond. The amount of British goods from that quarier landed here in 1861, was but \$2,314 38, against \$70,299 16

Parts of cargo are only shipped here now, from the home ports, the remainder being in transitu for Vic-While so large a decrease is shown in the import of articles of merchandise paying duties, and bonded for consumption or export—being on the former searly 42 per cent., and on the latter 88 per cent.—
the importation of articles free of data has feller and the following search and the feller free of data has feller feller free the importation of articles free of duty has fallen off only 22 per cent.

There has also been a considerable increase in some of the principal staples of the country, as shown by the following statement :

1860. 1.444.271 168.610 70.524 178.794 90.300 None. None 1841. 2,562,498 128,259 119,527 278,330 166,400 6,507 5,390 nerse 1,118,227 19,646 49,003 99,536 76,100 6,507 5,390

Biche de mer and soap have been exported for the first time in 1861, as articles of Hawaiian produce. The export of fungus has risen from 4,856 lbs. in 1852 to 278,330 lbs. in 1861, thus scattering among the poorest of the community \$15,000, derived from what has hitherto been considered a worthless excre-

The article of Pulu belongs to our export trade, and the demand for it, as the settlements on the Pacific coast expand, is likely to be increased. The exportation-

Hilo...... 62,000 lbs.

Showing a falling off from 1860 of 56,369 lbs. Within the last year rice has been added to the list of our productions, and it has been demonstrated that in this climate two full crops annually may be produced. I anticipate that it will figure prominently in the list of domestic exports as shown by the Custom House statistics of 1864.

The expenditures during the same period were The impulse given to the manufacture of sugar is visible in the increase of 1,118,227 lbs. in the production last year-a gain of nearly 100 per cent. A plantation on Maui, whose crop it is estimated will yield about 250 tons, equal to 500,000 lbs. of sugar per annum, has lately gone into operation, and others are soon to be established there and on the islands of Hawaii, Kauai and Oahu. During the last year the drought has considerably damaged the crop-especially on Mani-thus preventing a much further increase of production.

There are abundant lands in the kingdom suitable for the growth of cane. From a competent source, it is ascertained that there is on the island of Hawaii. in the Hilo district, a tract six miles in width and twenty three miles in length : one in the Hamakua district four miles in width and twenty miles in length, and one in the Kchala district three miles in width and twelve miles in length-all the best description of sugar lands.

There is also a large amount of cane land in Maui, but it has been impossible to obtain sufficient information to justify a specific statement. As yet no cotton has been produced, though scarcely a doubt can exist as to the adaptation of large

portions of our soil to the growth of this important staple of commerce. With all these facilities of production, what is there but the want of capital and labor to hinder their development? How to attract these necessary appli-

ances of wealth and prosperity should be the aim of our legislation and public policy. As I observed in my last report, it is to the agricultural and planting interests that we must look for future prosperity. I submit to the Legislature whether it would not be wise to remove the duties on all agricultural implements imported for sale, as well as those imported by the owner for specific use, thus enabling the poorer husbandman, not able to spare the money to send abroad, to compete with the wealthier planter, who can order from the extensive workshops of foreign countries the implements best adapted to the success-

stands he is apparently in a position of some disad-As will be seen by the table of imports, it is apparent that our inward trade has largely decreased. The excess of imports in 1859, as shown by the table, run up from \$302,578 32 in 1858, to \$624,227 47 in that year. With the decrease of the whaling fleet, which no buman foresight could have prevented, and also of the indirect trade which attended its annual advent, it was apparent to the shrewd business man that he must curtail his importations in the face of the heavy stocks then on hand. Orders for goods, consequently, to a great extent, fell off; owners or agents of whalers at home ceased shipping, and with what motives can be seen from the tables, for while the whole decrease of the imports-

For the biennial term 1860-1 is......\$462,639 48 The decrease of those from the U. S., Atian. side, is 336,0.8 23 Leaving only 27 per cent., or\$126,581 15 to the account of the commerce of all other nations. The advantage derived by the Parific coast of the United States from its contiguity to this kingdom, is seen in the in-crease of imports from that quarter in the last biennial term, of \$33,383 71, notwithstanding the paralyzation of former sour-ces of trade. It may be observed with gratification, that aithough there has been so great a falling off in commerce with other nations of the world, with the free Germanic cities of Ham-burg and Reemen there has been a considerable generations; in

burg and Bremen there has been a considerable proportional is burg and Bremen there has been a considerable proportional increase. As these cities are the receivers of much of our Island produce, the fact is the more worthy of especial mention.

The decline in our trade can therefore be traced to its true causes. That the abrogation, or reduction of Custom duties can restore it to its pristine vigor, is a chimerical blea, wholly without any reasonable foundation. A revenue for the support of the Government must be raised from some source, and if that from the Customs should be cut off, an increased property tax would be result, thus burdening still heavier the agriculturist, the planter, and the owners of real estate. Our rules in regard to transit duties and goods exported from bond, are far more liberal than those of most other nations. Our wave-housing charges are also considerably lighter.

eral than those of most other nations. Our wave-housing charges are also considerably lighter.

We are centrally situated in the Pacific, and the reason who our ports are not chosen as the depots of goods held for expersion, must be sought in other causes than the 10 per cent tariff. We have no princely merchants among us to purchase goods to be held for speculative purposes; those who have heretofore acquired fortunes have to some extent retired from our shores, withdrawing their capital; others have invested their means in the soil, and to the development of its resources they justly look for the acquisition of wealth and prosperity.

In addition to the tables contained in the fore-going pages, chiefly relating to the commercial Statistics of the last biennial period, I append a "comparative statement" of commercial and

period, I append a "comparative statement" of commercial and marine transactsons from 1845 to 1861, inclusive. This table will show the condition of the commerce of the Islands from the date of the entry of the Hawaiian Islands into the family of na-tions down to the present time. It was in 1845 that the Gov-ernment, in its present form, was really organized, and it is from that date that our reliable statistics can best be dated. Befrom that date that our reliable statistics can best be dated. Before that period, and perhaps for some years subsequent, it may
be said truly that much doubt and uncertainty existed. This
condition of things was but incidental to the growth of a nascent
kingdom, depending upon its own energies and the favor of the
world for admission to the rights of nationality. It was the
shrewd and accomplished diplomacy of the time which 'd to
the establishment of this Island Empire, and gained its recognition as an equal with European and American powers. This
fact in distributing the awards of historical merit, should not fact, in distributing the awards of historical merit, should no I do not agree with many others in giving a high degree of im

portance to comparative statements, such as I have made the subject of reference. The circumstances of the country have been dependent on so many fluctuations in regard to the whalbeen dependent on so many fluctuations in regard to the whaling fleet, gold mining operations in California, and general
trade, that it would be unfair to hold that our Custom House
statistics afford a rule of judgment in regard to the future. The
past has been peculiar; our former condition was anomalous,
but it a sy be hoped that hereafter trade will settle down into
healthful and regular channels, uninfluenced by the sudden impulses of external interests, always heretofore tending to check
the development of domestic resources, by diverting labor and
capital from the cultivation of the soil.

It is to the soil and its development—to the industry of the
people, to the application of capital to the cultivation of surar.

people, to the application of capital to the cultivation of sugar, rice, and cotton—our chief staples—that we are to look for the surest basis of national prosperity. While we want the appliances and profits of Foreign trade—while we are ready to afford to commerce the broadest groups of advantage, it should not be forgotten that the highest duty of the state is to make its relies and perform subscribed to the relies of the creat many and policy and action subservient to the welfare of the great masses of the population of the country; to the encouragement of habits of industry and prudence; to the existence of a spirit of confidence

and independence at home.

The interests of commerce are collateral, and should be dependent in a great degree upon the internal prosperity of the kingdom. Commerce and agriculture ever go hand in hand: they give to each other a mutual support, and where the latter is prosperous they will never be a lack of national advancement or individual success.

The whaling fleet, heretofore the 'chief dependence of trade, has, to a large extent, left the North Pacific, and consequently our ports are no longer enriched by its annual presence. Whethour person as a songer enterior of the decreased productiveness of the fisheries, the want of profits on oil and bone, or other causes, it is not the province of this Report to discuss. The policy of this kingdom in regard to the interests of the whale fisheries has been most liberal. This is abundantly shown by the laws and treaties which have been and are now in existence.

This liberal redicts no well wisher of the country would desire to. This liberal policy no well wisher of the country would desire to have discontinued. It is fair to presume, from the ordinary laws of commerce, that whenever the unfortunate domestic strife in the United States, now pending, shall be happily composed—as it soon must be—and the products of the fisheries shall be in active demand, there will in some degree be a new impulse given to the declining fisheries in the Japan, the Ochotsk and the Arctic seas, which must for reasons well understood, restore, at least partially, to these islands the advantages of a rendezvous for the supply of the general wants of the whal-

ing trade. The whaling interest has always hitherto been a great, a paramount and a controlling interest. It deserved encouragement and received it. It should continue to receive it. coaragement and received it. It should continue to receive it. I trust it may always find the fostering energies of the government exerted in its behalf; but at the same time I do not hesitate to declare that the internal wants of the country are first to be regarded, and that it is the province of the administration to look primarily to the development of the domestic resources of the kingdom, such as spring from the cultivation of the production of sugar, rice, cotton, and other articles, which should become reliable staples of exportation. Here is the point to which the first care of the Government ought to be directed. No commercial trade can be safe or reliable unless based upon a secure domestic foundation. Make our exports correspond with importations, and then we can begin to count safely upon the beginning of a new cra of prosperity.

If the Legislative appropriations should not exceed the estimates for the public service, herewith submitted on the part of

the Government, it is apparent that the expenditures of the current biennial period win fall below the receipts of the same per-riod, leaving a small surplus to the credit of the Treasury. In the present state of affairs it will be considered the best policy to allow the continuance of the greater portion of the public debt, by renewal or substitution, in accordance with the existing law relating thereto. Imposts and internal taxation are

the main sources to which we should have to look for an increase of revenue, and it would be unwise, for some time to come, to pro-vide for an increase of the rates of either. Natural causes will probably soon begin to expand the productiveness of both, and two years hence it is likely that the question of reduction, in-stead of increase may engage our attention. The means are ample to maintain the credit of the Government Exchequer Bills or Stocks. They have never been in a single instance dishonored, as the payment of interest or principal, and should the appropriations of the Legislature be marked by the economy the appropriations of the Legislature to be marked by the excessing which is necessary, they will continue to be met in the same faithful and prompt manner. While no material change of the Tariff is decimed advisible, it is submitted to the wisdom of the Legislature to determine whether some modification of its provisions in regard to goods admitted free of duty may not be made with advantage to the public interest. The propriety of made with advantage to the public interest. The propriety of

exempting all agricultural implements, whether imported specific use or for sale, has already been suggested. The l could, perhaps, be advantageously extended to the materials for machinery, casks, and other articles of heavy manufacture, as well as to copper and metal sheathing, and materials for the re-pair of vessels in our ports. This kind of encouragement to the pair of vessel and the sentence of the sent pair of the sent price of our citizens cannot but have a beneficial effect, which will more than compensate the trifling loss occasioned to

On the other hand, it may not be deemed unimportant to en-quire whether it would not be advantgaeous to the public inter-ests to advance the duties on rice and sugars, so as to relieve Smoke. In quantities to suit, for sale at 306-3m MELCHERS & Co.'s.

some extent, our agriculturists and planters from the effect of the competition now likely to be created by Foreign importa-tions. We are able to supply carselves with these articles of neccessity and to expert them also to foreign markets, and there is no good reason why we should depend upon others for what we ought to furnish for our own consumption, provided by our own denestic industry, especially when it is calculated to enhance the value of demestic productions. Should the duties on rice and sugar be increased ten per cent,, no public or pri-vate interest would materially suffer, and the most important of our domestic resources would to some extent be cherished and

A revision of the list of articles permitted to be entered free of duty, in the discretion of the Minister of Finance, is required Too much is now left to constructions and definitions. The law should more specifically state its intention, and more accurately establish the distinction between free and dutiable merchandise. A definite legal rule on the subject would relieve the Custom House and the Department of Finance from much embarrassment in determining questions in which the mercantile community are gravity concerned.

munity are gravely concerned.

The irregularity of receipts into the Treasury is often the source of embarrassment. Payments are made in such a manner as to create occassionally a stringency, which can only be obviated by temporary expedients. This state of affairs cught not to exist. The means of the Government are adequate to all its wants. There has never been a time within the last four years with all our necessities when the vable credit has four years, with all our necessities, when the public credit has been preserved. But there should be some plan devised to mer promptly all demands of every description—including salaris and all official compensation-upon the instant they become due, without loans, or expedients to obtain money by extraordi-nary means. The issue of certificates of deposit to Government nary means. The issue of certificates of deposit to Government officials for salares and compensation, bearing a limited rate of interest, and for a short seried, is one mode of neeting the difficulty. Another mode, which has recently been suggested, is to place the funds of the Government in the hands of a banker, under the condition that he should at all times be prepared to meet the drafts of the Treasury, in consideration of the advantages he might receive as a depositary. The subject is placed before the Legislature in the way of suggestion, without any expression of opinion as to the merits of the plan, though it is believed that if the fovernment can continue its present system of disbursements, with the aid to be derived from the occasional issue of deposit certificates, as now practiced, the public interof disbursements, with the aid to be derived from the occasional issue of deposit certificates, as now practiced, the public interests will thereby be best subserved. The question is doubtless one which deserves a careful consideration at the hands of the Legislature. The "estimates," for the sake of convenience, are presented in the form of a bill of appropriations, to which it is believed no objection will be made, as there has been no intention of interfering with the full right of legislative discretion established by the Constitution, and as the dispatch of the public business may thereby be promoted. Some differences public business may thereby be promoted. Some differences from the estimates of former years will be noticed. These have

chiefly arisen from the changes of administration proposed by the Government for the purpose of effecting a reduction of ex-It will be observed that the usual estimate in the Civil List for His Boyal Highness Prince Kamehameha is omitted, and that provison is made for the compensation of the Minister of the Interior. This change was made by the express direction of His Majesty and with the assent of His Royal Highness.

Estimates for the pay of Distirct Justices are not included, for the reason that it has been deemed advisable to recommend that the formula of subtract of subtract of subtract. that such officers be compensated by fees instead of salaries. Two Circuit Judges for Hawaii and one for Oahu can, it is supposed, meet all the exigencies of the public service in those islands, and appropriations for a greater number have therefore been thought unnecessary. A revision of the system of public prosecutions, so as to abolish the office of District Attorneys and create an Attorney General will be recommended, and a salary for such officers included in the estimates. As the Report of the Chief Justice enters into a full discussion of the rea-

Report of the Chief Justice enters into a full discussion of the reasons by which these changes are supported, it is nunecessary to add to this explanation. If they are approved by the Legislature, considerable saving of expenditures will be made, without impairing the efficiency of the administration of justice.

The suppression of the Bureau of Public Improvements arises from public necessity, the reasons of which are fully explained in the Report of the Minister of the Interior.

The accompanying table "A" will show a detailed statement of receipts into the Treasury from all sources, during the biennial period ending with March 31, 1862.

Table "B" exhibits in detail the expenditures for the same Table "B" exhibits in detail the expenditures for the same period.

Table "I" contains a detailed representation of the various

Table "1" contains a detailed representation of the various items of which the public debt is composed.

Table "0" shows the balances of the appropriation of 1860 remaining due and unpaid on the first of April, 1862.

The tables "D" and "E," compiled by Mr. A. Fornander and Mr. J. S. Walker, at my request, throw much light upon the commercial condition of the country for saveral years past. The latter, especially, disproves the fallincy sometimes asserted, that the increase of duties to 10 per cent, has materially enhanced the price of goods to the consumer. It will be seen that most of the goods which show an increase of price are those for which we mainly depend arout the United States, and that the civil war we mainly depend upon the United States, and that the civil war there, and not the tariff here, is the main cause of increased ful prosecution of his enterprises. As the law now

All of which is respectfully submited for the consideration of he Legislature.

MAY GOD LONG PRESERVE AND PROTECT HIS MAJESTY THE KING. D. L. GREGG.

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Cotton Handkerchiefs, Cotton Sheeting,

White Cotton Drills, Victoria Lawns,

Bedticks,

Drab Moleskin, A great variety of Cotton Trowserings,

Plain Black Silk! Fancy figured Silks,

Pure Silk Handkerchiefs, Embroidered silk figured Alpacas, Fine black Alpacas,

> Black and colored figured Lustres, Plain colored Lustres, Superfine black and blue Cloth,

> > Superfine black Cassimere,

Plain blue Flannel, Brack Satinett, Common black and blue Cloth, Black and fancy Doeskins and mixed Trowserings

White Blankets, all sizes, Blue Blankets, all sizes, Scarlet Blankets, all sizes, Common Blankets, for horse cloth,

Brussels and velvet Carpeting, Railway Rugs, Woollen Plaids.

LINEN SHEETING! Huckaback Towels and Toweling,

> Linen Handkerchiefs. Plain white and fancy Linen Drills, Brown Holland.

Clothing, Shirts, Shoes, &c. Black Cloth Pants, best Pilot Jackets, common do., Blue serge Shirts of all qualities, Woollen Undershirts, worsted Stockings, White Shirts, assorted; Regatta Shirts,

Assorted qualities of Felt Hats, Ladies Riding Hats, Oxford tie Shoes, Children's Boots and Shoes, Crimean Boots, Sup. cotton half hose, embr. cotton Overshirts.

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Brown Soap, Pickles, Pie Fruits, Sauces, Mustard, Salad Oil, Scotch Oatmeal, fancy Biscuits, Olives, Capers, Jams, Caudies, candied Peel, Bloater Paste, table Salt, Currie Powder.

BLACK TEA! Currants, Blue, Starch, Marking Ink, Seidlitz Powder. Sundries.

Best English Saddles, common do., Pellon Rugs, Boiled Linseed Oil, cotton Umbrellas, Silk Umbrellas, Hughes & Jones' Perfumery,

Musk, Essence of Sandal Wood, Windsor Soap, Sarsaparilla, nests Tubs, Fencing Wire, Hoop Iron,

Anchors and Chains, Bar Iron, assorted; Boiler Plate, Iron Safes, Crow Bars, Tin Plate, IC and IX, bright Iron Wire, Sheet Lead

Sets Sugar Pans, Nobles & Hoare's assorted Varnishes,

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Draught Ale in hhds., Martell's Brandy, in qr. casks, Hennessy's Brandy, in qr. casks, Otard's Brandy, in qr. casks,

Common Brandy, in qr. casks, Cases Cognac, Cases Ginger Brandy, Cases Scotch Whisky, Cs Royal Highland Whisky,

Cases Old Tom Gin, Cases Glenlivet Whisky, The celebrated PALE ORANGE BITTERS, Cases Duff Gordon Sherry, Cases Super. Pale Sherry,

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Earthenware. White Granite Dinner sets. Dishes, Plates, Jugs Mugs, Metal covered Jugs, White Granite Tea sets,

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Notice to Masters & Owners of Whale Ships. THE UNDERSIGNED BEG LEAVE to announce to masters of whale ships, and the public in general, that they have succeeded in leasing from the French Government at Tahiti, the railway and heaving down premises, including storchouses, etc., etc., and are now prepared to execute repairs with dispatch and at lower rates than at any

P. S.—Measures taken for Goods from our house in New York, and delivered to any part of this State without extra charge. Now Landing EX LATE ARRIVALS.

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Jewett's and Comon's Oil Cloths. For sale for Cash, or to first class, prompt paying trade, at a discount from market rates. FRANK BAKER, San Francisco.

NOTICE! TO MASTERS AND OWNERS OF SHIPS.

WM. HENRY TRESCOTT, ACTING SECRETARY OF STATE TO THE UNITED STATES. To all whom these Presents shall come, Greeting: K NOW YE, THAT GEORGE E. NETCHER
a citizen of the United States, has filed in this Department
the required notice of the discovery of guano on Howand's
Island, in the Pacific Ocean, the same lying in North latitude
50 mm., and in West longitude 176 deg. 52 min. That notice of the occupation of said Island, in the name of the United States, by A. G. Benson, on behalf of himself and his associates, Wm. W. Taylor and said George E. Netcher, has And that the United States Guano Company of New York, 2 corporation of citizens under the laws of the State of New York assignee of the assigns of the parties aforesaid, has entered into sufficient bonds, under and according to the provisions of the Act of the Congress of the United States, passed on the

eighteenth day of August, in the year eighteen hundred and fifty-six.

Wherefore, the United States Guano Company is entitled, in respect to the guano on the said island, to all the privileges and advantages intended by that act to be secured to citizens of the United States who may have discovered deposits of guane; pro-vided, always, that the said United States Guano Company shall abide by the conditions and requirements imposed by the Act of Congress aforesaid.

In witness whereof, I, William Henry Trescott, Action Secre-

tary of State of the United States of America, have bereunto set my hand and caused the scal of the Department of State to be affixed at Washington, this seventh day of August, in the year of our bord one thousand eight hundred and sixty, and of the Independence of the United States of America the eighty-fifth.

WM. HENRY TRESCOTT. WM. HENRY TRESCOTT. All persons not duly authorized are hereby forbid occupying or removing guano from the above or any other Island, Rock of Key belonging to the Company, as published in the New York Tribune, March 8th, 1859. (Signest) A. G. BENSON, Pres. United States Guano Company.

Wrapping Paper. GROCER'S CROWN STRAW WBAPping Paper. Grocer's Double Crown Wrapping Paper.

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